

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 480  
HOTEL OPERATORS' OCCUPATION TAX ACT**

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**AUTHORITY:** Implementing the Hotel Operators' Occupation Tax Act [35 ILCS 145] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-795].

**SOURCE:** Adopted July 6, 1962; codified at 8 Ill. Reg. 8611; amended at 13 Ill. Reg. 10693, effective June 16, 1989; amended at 16 Ill. Reg. 3578, effective February 25, 1992; amended at 21 Ill. Reg. 2383, effective February 3, 1997; amended at 21 Ill. Reg. 13654, effective September 29, 1997, amended at 24 Ill. Reg. 17814, effective November 28, 2000.